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TRANSMITTAL FORM (To be used for all correspondence after initial filing)	Application Number	09/847,537
	Filing Date	May 1, 2001
	First Named Inventor	Kiyoshi Matsui
	Art Unit	2615
	Examiner Name	
	Attorney Docket No.	370055.402

ENCLOSURES (check all that apply)		
<input type="checkbox"/> Fee Transmittal Form	<input type="checkbox"/> Drawing(s)	<input type="checkbox"/> CD(s), Number of CD(s) _____
<input type="checkbox"/> Fee Attached	<input type="checkbox"/> Request for Corrected Filing Receipt	<input type="checkbox"/> After Allowance Communication to Technology Center (TC)
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<input type="checkbox"/> Affidavits/declaration(s)	<input type="checkbox"/> Petition to Convert to a Provisional Application	<input type="checkbox"/> Proprietary Information
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<input type="checkbox"/> Express Abandonment Request	<input type="checkbox"/> Declaration	<input checked="" type="checkbox"/> Return Receipt Postcard
<input checked="" type="checkbox"/> Information Disclosure Statement; Form PTO-1449	<input type="checkbox"/> Statement under 37 CFR 3.73(b)	<input type="checkbox"/> Additional Enclosure(s) (please identify below): _____ _____ _____
<input checked="" type="checkbox"/> Cited Reference	<input type="checkbox"/> Terminal Disclaimer	
<input type="checkbox"/> Certified Copy of Priority Document(s)	<input type="checkbox"/> Request for Refund	
<input type="checkbox"/> Response to Missing Parts under 37 C.F.R. 1.52 or 1.53		
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Remarks _____

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT		
Individual Name	David V. Carlson	Customer Number 00500
Signature		
Date	9/21/04	

CERTIFICATE OF TRANSMISSION/MAILING		
I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date shown below.		
Typed or printed name	Jason Añover	
Signature		Date: 9/21/04

This collection of information is required by 37 CFR 1.5. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.



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September 21, 2004
Date

Jason Añover

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants : Kiyoshi Matsui et al.
Application No. : 09/847,537
Filed : May 1, 2001
For : METHOD FOR FORMING MAGNETIC GAP OF VIDEO SIGNAL
ERASURE HEAD, ERASURE HEAD, AND VIDEO RECORDER
HAVING THE SAME

Art Unit : 2615
Docket No. : 370055.402
Date : September 21, 2004

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

SECOND SUPPLEMENTAL INFORMATION DISCLOSURE STATEMENT

Commissioner for Patents:

In accordance with 37 CFR 1.56 and 1.97 through 1.98, applicants wish to make known to the U.S. Patent and Trademark Office the references set forth on the attached Form PTO-1449 (copy of the cited reference is enclosed). As to any reference supplied, applicants do not admit that it is "prior art" under 35 U.S.C. §§ 102 or 103, and specifically reserve the right to traverse or antedate any such reference, as by a showing under 37 CFR 1.131 or other method. Although the aforesaid reference is made known to the Patent and Trademark Office in compliance with applicants' duty to disclose all information they are aware of which is believed

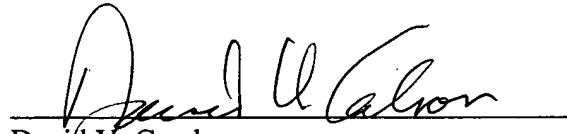
relevant to the examination of the above-identified application, applicants believe that their invention is patentable.

Please acknowledge receipt of this Second Supplemental Information Disclosure Statement and kindly make the cited reference of record in the above-identified application.

Applicants believe this Second Supplemental Information Disclosure Statement has been timely filed, however, the Director is authorized to charge any fee due by way of this Information Disclosure Statement to our Deposit Account No. 19-1090.

Respectfully submitted,

Seed Intellectual Property Law Group PLLC

A handwritten signature in black ink, appearing to read "David V. Carlson", is written over a horizontal line.

David V. Carlson

Registration No. 31,153

Enclosures:

Postcard

Form PTO-1449

Cited Reference (1)

701 Fifth Avenue, Suite 6300
Seattle, Washington 98104-7092
Phone: (206) 622-4900
Fax: (206) 682-6031

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FORM PTO-144 (REV. 7-80)		U.S. DEPARTMENT OF COMMERCE PATENT AND TRADEMARK OFFICE		ATTY. DOCKET NO. 370055.402		APPLICATION NO. 09/847,537	
INFORMATION DISCLOSURE STATEMENT (Use several sheets if necessary)				APPLICANTS Kiyoshi Matsui et al.		FILING DATE May 1, 2001	
				GROUP ART UNIT 2615			

RECEIVED
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U.S. PATENT DOCUMENTS							
*EXAMINER INITIAL	DOCUMENT NUMBER	DATE	NAME	CLASS	SUBCLASS	FILING DATE IF APPROPRIATE	
AA	4,264,939	04/28/81	Takii et al.	360	118		
AB							
AC							
AD							
AE							
AF							
AG							
AH							
AI							
AJ							

FOREIGN PATENT DOCUMENTS					
DOCUMENT NUMBER	DATE	COUNTRY	TRANSLATION		
			YES	NO	
AK					
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OTHER PRIOR ART <i>(Including Author, Title, Date, Pertinent Pages, Etc.)</i>		
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EXAMINER	DATE CONSIDERED
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* EXAMINER: Initial if reference considered, whether or not criteria is in conformance with MPEP 609. Draw line through citation if not in conformance and not considered. Include copy of this form with next communication to applicant(s).